

OSTER
Researching Services

12897 Colonial Dr. • Mt. Airy, Md. 21771
301-253-6040

RECORDATION NO. 18675-1A
FEB 14 1994-9 30 AM
INTERSTATE COMMERCE COMMISSION

February 11, 1994

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th & Constitution Avenue, N.W.
Washington, D.C. 20423

Dear Ms. Lee:

Enclosed is a Memorandum of Lease Assignment dated 12/23/93 between the following parties:

Assignor: Helm-Atlantic Associates Limited Partnership
One Embarcadero Center
San Francisco, CA 94111

Assignee: Rail Wagons, Inc.
500 Water Street
Jacksonville, FL 32202

Please file this supplemental agreement under ICC Recordation #18675. The filing fee of \$18 is enclosed.

Thank you for your assistance.

Sincerely,

Mary Ann Oster

Mary Ann Oster
Research Consultant

Enclosures

RECEIVED

FEB 14 1994

RECEIVED
FEB 14 1994

Mary Ann Oster
Research Consultant

RECORDATION NO. 186 75 A
FILED 1425

FEB 14 1994-8 30 AM

INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF LEASE ASSIGNMENT dated as of December 23, 1993, between HELM-ATLANTIC ASSOCIATES LIMITED PARTNERSHIP, a Delaware Limited partnership (hereinafter called the Assignor), and RAIL WAGONS, INC., a Delaware corporation (hereinafter called the Assignee).

WHEREAS the Assignor has entered into a Lease of Railroad Equipment between Assignor and Helm Financial Corporation (hereinafter called the Lease) dated as of December 23, 1993, which has been filed with the Interstate Commerce Commission pursuant to section 11303 of Title 49 of the United States Code on January 3, 1993 and assigned recordation number 18639, 18675 (mqo)

WHEREAS the parties hereto have entered into a Chattel Mortgage and Security Agreement dated as of the date hereof, pursuant to which the Assignor assigns to the Assignee, inter alia, all of the Assignor's right, title and interest in and to the Lease and all payments, including, without limitation, the immediate and continuing right to all payments of rent and car hire due or to become due thereunder.

NOW, THEREFORE, the parties hereto do hereby confirm and acknowledge for the public record the assignment by the Assignor of the aforesaid Lease to the Assignee, pursuant to the aforesaid Chattel Mortgage and Security Agreement. This assignment has been filed with the Interstate Commerce Commission pursuant to 49 U.S.C. 11303 under recordation number 18629-A.

IN WITNESS WHEREOF the parties hereto have each caused this memorandum to be duly executed by their respective officers thereunto duly authorized.

HELM-ATLANTIC ASSOCIATES
LIMITED PARTNERSHIP
by Helm Atlantic Corporation,
its general partner

RAIL WAGONS, INC.

By: [Signature]
President

By: [Signature]
Title: President

STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO)

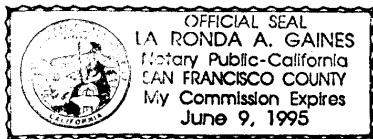
SS.:

On January 5, 1994, before me, LaRonda Gaines, personally appeared David R. Eckles, President of HELM ATLANTIC CORPORATION,

X personally known to me -OR-

proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.



LaRonda A. Gaines
SIGNATURE OF THE NOTARY

My commission expires: 6-9-95

STATE OF ~~GEORGIA~~ Florida)
)
COUNTY OF Deval) SS.:

On this 10TH day of January, 1994, before me personally appeared A. B. Aytoona, to me personally known, who, by me being duly sworn, says that he is a Treasurer of RAIL WAGONS, INC., and that the foregoing instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Howard Michael Lee
Notary Public

My commission expires: 7/28/1995

HOWARD MICHAEL LEE
NOTARY PUBLIC, STATE OF FLORIDA
My Commission Expires July 28, 1995
Commission No CC131234